

**UNITED STATES DISTRICT COURT**  
**DISTRICT OF NEVADA**

OSCAR RENTERIA, *et al.*,

Plaintiff,

vs.

EUGENE CLEVELAND CANEPA,

Defendant.

Case No. 3:11-cv-00534-RCJ-CWH

**ORDER**

This matter is before the Court on Plaintiffs/Judgment Creditors' Second Motion for Supplementary Proceedings (#68), filed December 11, 2013; Defendant/Judgment Debtor's Response (#70), filed January 2, 2014; and Plaintiffs/Judgment Creditors' Reply (#72), filed January 13, 2014.

Having secured a judgment in their favor, Plaintiffs/Judgment Creditors request an order requiring Jonathan Steele and Ennis Jordan to appear for examination pursuant to Fed. R. Civ. P. 69 and Nevada Revised Statute ("NRS") 21.270 through NRS 21.340. Defendant/Judgment Debtor Eugene Cleveland Canepa ("Canepa") objects to the examination of Jonathan Steele arguing that it is precluded by his blanket assertion of the accountant-client privilege set forth in NRS 49.135 through NRS 49.205.<sup>1</sup> Plaintiffs/Judgment Creditors reply that a blanket assertion of the privilege is insufficient to prevent the examination as the privilege is narrowly construed. Moreover, it is argued that the objection is premature as Canepa cannot anticipate the scope and nature of the questions that may be asked. Plaintiffs/Judgment Creditors conclude that, regardless of Canepa's protestations, the examination should proceed and Canepa remains free to raise objections during

---

<sup>1</sup> Canepa does not object to the examination of Ennis Jordan. Nor does he attempt to demonstrate whether or how the privilege may apply to certain documents requested to be produced.

1 the examination itself.

2 As the Court previously noted, Federal Rule of Civil Procedure 69 provides that the  
 3 procedure regarding “proceedings supplementary and in aid of judgment or execution—must accord  
 4 with the procedure of the state where the court is located.” Federal Rule of Civil Procedure  
 5 69(a)(1); *see also* Order (#26). Rule 69 provides that “[i]n aid of judgment or execution, the  
 6 judgment creditor or a successor in interest whose interest appears of record may obtain discovery  
 7 from any person—including the judgment debtor—as provided in these rules or by the procedure of  
 8 the state where the court is located.” Fed. R. Civ. P. 69(a)(2). The scope of post-judgment  
 9 discovery is broad and the judgment-creditor is permitted to make a broad inquiry to discover any  
 10 hidden or concealed assets of a judgment-debtor. *1<sup>st</sup> Technology, LLC v. Rational Enterprises,*  
 11 *LTDA*, 2007 WL 5596692 \*4 (D. Nev.) (citation omitted). Rule 69 permits a judgment creditor to  
 12 obtain post-judgment discovery pursuant to the procedures set forth in the Federal Rules of Civil  
 13 Procedure or pursuant to state law. *Id.* Under Nevada law:

14 A judgment creditor, at any time after the judgment is entered, is entitled to an  
 15 order from the court requiring the judgment debtor to appear and answer upon  
 oath or affirmation concerning his or her property, before:

16 (a) The judge or a master appointed by the judge; or

17 (b) An attorney representing the judgment creditor,

18 at a time and place specified in the order. No judgment debtor may be required to  
 19 appear outside the county in which the judgment debtor resides.

20 Nevada Revised Statutes (“NRS”) 21.270(1). “Witnesses may be required to appear and testify  
 21 before the judge or master conducting any proceeding under this chapter in the same manner as  
 22 upon the trial of an issue.” NRS 21.310.

23 The undersigned has reviewed the briefing and finds that the blanket assertion of the client-  
 24 accountant privilege is inappropriate. The case law is clear that the privilege does not preclude  
 25 examination or deposition of a litigant’s accountant altogether. *See McNair v. Eighth Judicial*  
 26 *District Court*, 110 Nev. 1284 (1994); *Volvo Const. Equipment Rents, Inc. v. NRL Rentals, LLC*,  
 27 2011 WL 3651266 (2011). Accordingly,

28 **IT IS HEREBY ORDERED** that Plaintiffs/Judgment Creditors’ Second Motion for

Supplementary Proceedings (#68) is **granted**.

**IT IS FURTHER ORDERED** Plaintiffs/Judgment Creditors shall submit a proposed order identifying the time and place for the examinations **Jonathan S. Steele, CPA, Steel & Associates, LLC and Ennis Jordan** and for such other proceedings as there may occur consistent with proceedings supplementary to execution by **Wednesday, February 5, 2014**.

DATED: January 31, 2014.

  
\_\_\_\_\_  
**C.W. Hoffman, Jr.**  
**United States Magistrate Judge**